



# Hiregange & Associates LLP

Chartered Accountants

Date: 02.06.2022

To

The Commissioner of Central Tax (Appeals-II),

07<sup>th</sup> Floor, GST Bhavan,

L.B. Stadium Road, Basheer Bagh,

Hyderabad - 500 004.

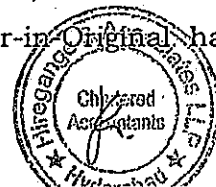
Dear Sir,

**Sub:** Submission of challan evidencing pre-deposit payment

**Ref:**

- a. Order-in-Original No. 09/2021-22 (S.Tax-Adjn) dated 23.12.2021
- b. Appeal filed dated 29.04.2022 pertaining to M/s. Modi & Modi Constructions.

1. We have been authorized by M/s. Modi & Modi Constructions to submit an appeal to the above referred Order-in-Original No. 09/2021-22 (S.Tax-Adjn) dated 23.12.2021 and represent before your good office and to do necessary correspondence in the above referred matter.
2. In this regard, we would like to bring to your notice that we have filed the appeal against above referred order on 29.04.2022 (Copy of acknowledgment enclosed). However, we were not able to submit the pre-deposit challan due to issues in [www.cbic-gst.gov.in](http://www.cbic-gst.gov.in) portal. Now we are able to pay the pre-deposit and have paid the same on 27.05.2022.
3. With respect to proof for payment of mandatory Pre-deposit, we would like to bring to your notice that OIO No. 09/2021-22 (S.Tax-Adjn) dated 23.12.2021 confirmed the demand of Rs.42,07,651/- and the 7.5% of the demand confirmed is coming to Rs. 3,15,573/-.
4. In this regard, we would like to bring to your notice we have paid the above referred pre-deposit as follows
  - a. Rs.2,59,503/- while filing the ST-3 returns. In this regard, we would like to bring to your notice that the above referred Order-in-Original has



considered the entire receipts declared in ST-3 returns and confirmed the demands. This shows that the demand has been confirmed even on the receipts on which service tax has been already paid while filing the ST-3 returns. Hence, the amount paid in ST-3 returns can be adjusted towards pre-deposit amount and the copy of ST-3 returns are enclosed along with the appeal. The copy of ST-3 returns was enclosed as Annexure IX to appeal memorandum at Page No.125 to 172.

b. Rs.56,071/- vide challan dated 27.05.2022 (Copy enclosed to this letter).

5. We kindly request your good self to consider the above explanations and treat the same as proof for payment of mandatory Pre-deposit against appeal filed dated 29.05.2022.

We shall be glad to furnish any further information/clarification required in this regard. Kindly acknowledge the receipt of the above and do the needful.

Thanking You,

Yours faithfully,

For M/s. Hiregange & Associates LLP  
Chartered Accountants

*R. Lakshman Kumar K*  
CA Lakshman Kumar K  
Designate Partner



**Enclosures:**

- a. Appeal filed acknowledgement  
b. Challan No.20220521150142155353 dated 27.05.2022





**Hiregange  
& Associates LLP**

Chartered Accountants

Date: 29.04.2022

To

The Commissioner (Appeals-II),  
07<sup>th</sup> Floor, GST Bhavan,  
L.B. Stadium Road, Basheer Bagh,  
Hyderabad - 500 004.

Dear Sir,

Sub: Filing of Appeal to Appellate authority in Form ST-4.

Ref: Order-in-Original No. 09/2021-22 (S.Tax-Adjn) dated 23.12.2021 pertaining to  
M/s. Modi & Modi Constructions

1. We have been authorized by M/s. Modi & Modi Constructions to submit an appeal to the above referred Order-in-Original No. 09/2021-22 (S.Tax-Adjn) dated 23.12.2021 and represent before your good office and to do necessary correspondence in the above referred matter. A copy of authorization is attached to the appeal.
2. In this regard, we are herewith submitting the appeal in Form ST-4 along with authorization letter and other annexures referred in the appeal along with this letter.
3. Further, we would like to bring to your notice that the time limit for filing the appeal against the order of Appellate Authority is 2 months from the date of receipt of order as per Section 86 of the Finance Act, 1994 i.e., 2 months from 23.12.2021 and the same was expired on 23.03.2022.
4. In this regard, we would like to state that, the Hon'ble Supreme Court taking the Suo-Moto cognizance of the difficulties faced due to the rapidly escalating corona virus outbreak (COVID-19), vide order dated 23.03.2020 read with order dated 08.03.2021 and read with order dated 27.04.2021 had held that the limitations from 14.03.2020 shall stand extended till further orders, which was brought to an end permitting the relaxation of period of limitation between 15.03.2020 and 14.03.2021. Thereafter, considering the second wave, the Hon'ble SC further extended the relaxation till 02.10.2021, which was finally

extended till 28.08.2022 vide the Hon'ble Supreme Court vide Misc Application no. 21/2022 in MA 665/2021 in SMW(C) No. 03/2020 dated 10.01.2022 for the purpose of limitation as may be prescribed under the general or special laws. Further the Hon'ble court has stated that:

*"In case in cases where the limitation would have expired during the period between 15.03.2020 - 28.02.2022, Notwithstanding the actual balance period of limitation remaining all persons shall have a limitation period of 90 days from 01.03.2022, in the event the actual balance period of limitation remaining with effect from 01.03.2022 is greater than 90 days, that longer period shall apply."*

5. On conjoint reading of the above and considering the latest limitation order issued by the Hon'ble Supreme court as referred above, the period between 15.03.2020 to 28.02.2022 shall be excluded in calculating the limitation in respect of all the proceedings such as the filing of petitions/applications/suits/appeals, in any court/tribunal/forum in India, irrespective of the limitation prescribed under the general law or special law (either central or state), whether condonable or not.
6. Accordingly, the time limit for filing the appeal after considering the Supreme Court Suo Moto Extension will be 28.05.2022. In this regard, we would like to state that the appeal is filed well within the time limit. Therefore, we request your good office to kindly acknowledge the receipt of the appeal, admit and post the hearing at the earliest.

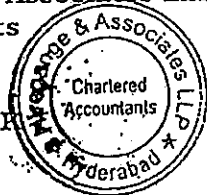
We shall be glad to provide any other information in this regard.

Thanking You,

Yours faithfully,

For M/s. Hiregange & Associates LLP  
Chartered Accountants

*P. Lakshman Kumar*  
CA Lakshman Kumar  
Partner Designate



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Central Excise

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← → C [cdic-gst.gov.in/cbec-portal-ui/](#)



Central Board of Indirect Taxes and Customs  
Ministry of Finance - Department of Revenue

Name: MODI AND MODI CONSTRUCTIONS Jurisdiction: G:SECUNDERABAD > D:SECUNDERABAD > R:RAMGOPALPET-II

Dashboard Track Challan View Challan

Last Logged In: Jun 2, 2022, 11:55

### Details of Taxpayer Summary View

| CD/ST/REGISTRATION Number | Email Address | Mobile Number | Assessee Name | Address | CIN | CIN EN Date |
|---------------------------|---------------|---------------|---------------|---------|-----|-------------|
|---------------------------|---------------|---------------|---------------|---------|-----|-------------|

AAKFM/214NST001 jayaprakash@mmodiproperties.com 9502288200 MODI AND MODI CONSTRUCTIONS SOHAM MANSION 5-4-187/3 & 4 SOHAM MANSION M.G.ROAD 2205456428 27/05/2

### CDR Details

| Commissionerate | Commissionerate Code | Division     | Division Code | Range          | Range Code |
|-----------------|----------------------|--------------|---------------|----------------|------------|
| SECUNDERABAD    | YO                   | SECUNDERABAD | 01            | RAMGOPALPET-II | 02         |

### Duty Details

| Invoice/Return/Debitment No    | CN                   | CIN Date            | Amount Collected (Rs) | Bank                  | Payment Mode | Payment Channel    |
|--------------------------------|----------------------|---------------------|-----------------------|-----------------------|--------------|--------------------|
| IG2051220220351148349383244471 | 20220521150142155353 | 21/05/2022 03:01:42 | 56,071.00             | Reserve Bank of India | Offline      | NEFT Bank Transfer |

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